

CIRCULAR.

1874.

DEPARTMENT NO. 82.
Secretary's Office.

TREASURY DEPARTMENT,
Washington, August 21, 1874.

The attention of collectors and other officers of customs is called to the annexed verified copy of so much of the act of June 22, 1874, entitled "An act to revise and consolidate the Statutes of the United States in force on the first day of December, 1873," as relates to the assessment and collection of duties on imports, and, especially, to the repealing clauses of this act and the following explanations in regard thereto:

The act of June 22, 1874, referred to is, by its terms, an authoritative interpretation of the law as it existed on December 1, 1873, and, in addition, an absolute repeal of all former and other acts whatever, relative to duties upon imports, from and after June 22, 1874. In its character as an interpretation and legislative construction of acts in force December 1, 1873, it is not, however, mandatory as against any duly-authorized construction prevailing previous to the date of its enactment. In the absence of such authorized construction holding adversely, either of the courts or of the Secretary of the Treasury, its interpretation must be complied with.

After June 22, 1874, however, its requirements are absolute law, to be enforced upon all importations, without provision for time elapsing or for the date of being put on shipboard at any foreign port, or any other condition or reservation whatever.

Although many of the points to be noticed, as regards the practical effect of this enactment, have already been explained, it may be well to cite them, so far as they have been brought to the attention of this Department. Several clauses of the tariff acts of March 2, 1861, and July 14, 1862, which were at first supposed to be modified or repealed by the act of June 30, 1864, and subsequent acts, but which were revived at various times through decisions of the courts or of this Department, are decisively excluded from the present act, and therefore cease to have force after the date of its passage. Among these are, first, the rate of duty on certain descriptions of linens, viz: "Drills, coatings, brown Hollands, blay linens, damasks," which, being names or descriptions mentioned in the acts of 1861 and 1862, were not re-

peated in the act of 1864. Also, a class of articles coming under the general designation of "Manufactures not otherwise provided for, composed of mixed materials in part of cotton, silk, wool, or worsted, hemp, jute, or flax," the rate of duty imposed by these two acts being thirty-five per centum ad valorem. Many fabrics have remained chargeable with duty under authority of this clause, but no such classification is continued in the act of June 22, 1874, all goods formerly so classed being now charged with duty according to their identity with, or assimilation to, other defined classes. Section 2499 of said act affords a general guide to such classification.

Also in regard to several miscellaneous articles, viz: "Argols, other than crude," which paid variable rates under former decisions, but which, subsequent to June 22, 1874, pay six cents per pound; also castile soap, which, after paying duty under the act of 1864 for a long period, was restored to the rate of duty prescribed by the act of 1861 and 1862. By the present act, the rate prescribed in the act of 1864 alone has force.

Bearing in mind the intention not to repeal or alter any actually existing law, as properly interpreted on December 1, 1873, it becomes practicable to interpret the relation which those portions of the act of June 6, 1872, reducing duties on certain imports ten per centum, have to other acts as arranged in the text of the present law. As in the act of 1872 the word "herein" applied to all sections of the act, it might be inferred that the same word in the present act has the same range of application, and that therefore the abatement of ten per centum would not be allowed on any "metals or manufactures of metals" enumerated in the sections subsequent to section 2503 of the present law. But it was clearly not the intention to change the then-existing law in that respect, and as the act declares that no inference adverse to the intent of the law shall be drawn from the position which any section or clause has toward any other section or clause, officers of the customs are directed to apply the ten-per-centum reduction to all articles included in, and not duly excepted from, its application in the act of 1872. This revision, however, interprets the exception of several items, and includes in such exception "Books and other printed matter," the rate of duty on which has been considered open to doubt in this respect. "Books and other printed matter" will hereafter pay the prescribed duty without the reduction of ten per centum, but no "metals or manufactures of metals" entitled to such reduction under the act of 1872 will be excluded from it under the present law. "Tin in plates or sheets, terne, and tagger's tin: iron and tin plates galvanized or coated with

any metal by electric batteries; and moisic iron," are, by the act of 1872, excepted from the operation of the ten-per-centum reduction, and will continue to be so excepted.

Attention is called to section 2499 of the law of June 22, 1874, which is important as a guide to the construction of other sections and clauses of the same act. This section declares that "If any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied, collected, and paid on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable."

It may be said, generally, that the associated sections of the several tariff acts in force December 1, 1873, in regard to standards, samples, appraisement, custody of merchandise, and other conditions associated with the collection of duties on imported merchandise, are in no way affected by, or repealed by, the act of June 22, 1874. They are simply separated from their former connection in the arrangement adopted in the Revised Statutes.

B. H. Brewster

Secretary.

TITLE SEVENTY-FOUR.—REPEAL PROVISIONS.

SEC. 5595. The foregoing seventy-three titles embrace the statutes of the United States general and permanent in their nature, in force on the 1st day of December, 1873, as revised and consolidated by commissioners appointed under an act of Congress, and the same shall be designated and cited, as the Revised Statutes of The United States.

SEC. 5596. All acts of Congress passed prior to said 1st day of December 1873, any portion of which is embraced in any section of said revision, are hereby repealed, and the section applicable thereto shall be in force in lieu thereof; all parts of such acts not contained in such revision, having been repealed or superseded by subsequent acts, or not being general and permanent in their nature: *Provided*, That the incorporation into said revision of any general and permanent provision, taken from an act making appropriations, or from an act containing other provisions of a private, local, or temporary character, shall not repeal, or in any way affect any appropriation, or any provision of a private, local or temporary character, contained in any of said acts, but the same shall remain in force; and all acts of Congress

passed prior to said last named day no part of which are embraced in said revision, shall not be affected or changed by its enactment.

SEC. 5597. The repeal of the several acts embraced in said revision, shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall said repeal, in any manner affect the right to any office, or change the term or tenure thereof.

SEC. 5598. All offenses committed, and all penalties or forfeitures incurred under any statute embraced in said revision prior to said repeal, may be prosecuted and punished in the same manner and with the same effect, as if said repeal had not been made.

SEC. 5599. All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offenses, or for the recovery of penalties or forfeitures, embraced in said revision and covered by said repeal, shall not be affected thereby, but all suits, proceedings or prosecutions, whether civil or criminal, for causes arising, or acts done or committed prior to said repeal, may be commenced and prosecuted within the same time as if said repeal had not been made.

SEC. 5600. The arrangement and classification of the several sections of the revision have been made for the purpose of a more convenient and orderly arrangement of the same, and therefore no inference or presumption of a legislative construction is to be drawn by reason of the title, under which any particular section is placed.

SEC. 5601. The enactment of the said revision is not to affect or repeal any act of Congress passed since the 1st day of December 1873, and all acts passed since that date are to have full effect as if passed after the enactment of this revision, and so far as such acts vary from, or conflict with any provision contained in said revision, they are to have effect as subsequent statutes, and as repealing any portion of the revision inconsistent therewith.

TITLE XXXIII.

DUTIES UPON IMPORTS.

SEC. 2491. All persons are prohibited from importing into the United States, from any foreign country, any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law. All such prohibited articles in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

SEC. 2492. Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding section is made, to the satisfaction of such judge, and founded on knowledge or belief, and, if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in case of municipal seizure, and with the same right of appeal or writ of error.

SEC. 2493. The importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

SEC. 2494. The President of the United States, whenever in his judgment the importation of neat cattle and the hides of neat cattle may be made without danger of the introduction or spread of contagious or infectious disease among the cattle of the United States, may, by proclamation, declare the provisions of the preceding section to be inopera-

tive, and the same shall be afterward inoperative and of no effect from and after thirty days from the date of said proclamation.

SEC. 2495. Any person convicted of a willful violation of any of the provisions of the two preceding sections, shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

SEC. 2496. No watches, watch-cases, watch-movements, or parts of watch-movements, of foreign manufacture, which shall copy or simulate the name or trade-mark of any domestic manufacturer, shall be admitted to entry at the custom-houses of the United States, unless such domestic manufacturer is the importer of the same. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer of watches who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department fac-similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

SEC. 2497. No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions, as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

SEC. 2498. The preceding section shall not apply to vessels, or goods, wares, or merchandise, imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

SEC. 2499. There shall be levied, collected, and paid, on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Title, as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected, and paid, on such non-enumerated article, the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.

SEC. 2500. Upon the re-importation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, col-

lected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles.

SEC. 2501. There shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope, (except wool, raw cotton, and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.

SEC. 2502. A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

SEC. 2503. There shall be levied, collected, and paid upon all articles mentioned in the schedules contained in the next section, imported from foreign countries, the rates of duty which are by the schedules respectively prescribed: *Provided*, That on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, there shall be levied, collected, and paid only ninety per centum of the several duties and rates of duty imposed by the said schedules upon said articles severally, that is to say:

On all manufactures of cotton of which cotton is the component part of chief value.

On all wools, hair of the alpaca, goat, and other animals, and all manufactures wholly or in part of wool or hair of the alpaca and other like animals, except umbrellas, parasols, and sun-shades covered with silk or alpaca.

On all iron and steel, and on all manufactures of iron and steel, of which such metals or either of them shall be the component part of chief value, excepting cotton-machinery.

On all metals not herein otherwise provided for, and on all manufactures of metals of which either of them is the component part of chief value, excepting percussion-caps, watches, jewelry, and other articles of ornament: *Provided*, That all wire rope and wire strand or chain made of iron wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the iron wire of which said rope or strand or chain is made; and all wire rope, and wire strand or chain made of steel wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the steel wire of which said rope or strand or chain is made.

On all paper, and manufactures of paper, excepting unsized printing-paper, books and other printed matter, and excepting sized or glued paper suitable only for printing paper.

On all manufactures of India rubber, gutta percha, or straw, and on oil-cloths of all descriptions.

On glass and glass ware, and on unwrought pipe-clay, fine clay, and fullers' earth.

On all leather not otherwise herein provided for, and on all manufac-

tures of skins, bone, ivory, horn, and leather, except gloves and mittens, and of which either of said articles is the component part of chief value; and on liquorice-paste or liquorice juice.

SCHEDULE A.—COTTON AND COTTON GOODS.

SEC. 2504. On all manufactures of cotton (except jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloons stuff, and goods of like description) not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, five cents per square yard; if bleached, five cents and a half per square yard; if colored, stained, painted, or printed, five cents and a half per square yard, and in addition thereto, ten per centum ad valorem.

On finer and lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem.

On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem.

On cotton jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloons stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached, six cents and a half per square yard; if colored, stained, painted, or printed, six cents and a half per square yard, and, in addition thereto, ten per centum ad valorem;

On finer, or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard; if bleached, six and a half cents per square yard; if colored, stained, painted, or printed, six and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem;

On goods of lighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard; if bleached, seven and a half cents per square yard; if colored, stained, painted, or printed, seven and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem: *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedule, unbleached, valued at over sixteen cents per square yard; bleached, valued at over twenty cents per square yard; colored, valued at over twenty-five cents per square yard, and cotton jeans, denims and drillings, unbleached, valued at over twenty cents per square yard, and all other cotton goods of every description, the value of which shall exceed twenty-five cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem: *And provided further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

Cotton thread, yarn, warps, or warp-yarn, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding forty cents per pound: ten cents per pound; valued at over forty cents per pound and not exceeding sixty cents per pound: twenty cents per pound; valued at over sixty cents per pound and not exceeding eighty cents per pound: thirty cents per pound; valued at over eighty cents per pound: forty cents per pound; and, in addition to such rates of duty, twenty per centum ad valorem.

Spool-thread of cotton: six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and, in addition thereto, thirty per centum ad valorem; exceeding one hundred yards for every additional hundred yards of thread on each spool or fractional part thereof, in excess of one hundred yards: six cents per dozen, and thirty-five per centum ad valorem.

Cotton cords, gimpes, and galloons and cotton laces colored: thirty-five per centum ad valorem.

Cotton shirts and drawers, woven or made on frames, and on all cotton hosiery: thirty-five per centum ad valorem.

Cotton-velvet: thirty-five per centum ad valorem.

Cotton braids, insertings, lace, trimming, or bobbinet, and all other manufactures of cotton, not otherwise provided for: thirty-five per centum ad valorem.

SCHEDULE B.—EARTHS AND EARTHEN WARES.

Brown earthen ware and common stone ware, gas-retorts, stone ware not ornamented: twenty-five per centum ad valorem.

China, porcelain, and Parian ware, gilded, ornamented, or decorated in any manner: fifty per centum ad valorem.

China, porcelain, and Parian ware, plain white, and not decorated in any manner: forty-five per centum ad valorem; on all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-colored, composed of earthy or mineral substances, and not otherwise provided for: forty per centum ad valorem.

Stone ware above the capacity of ten gallons: twenty per centum ad valorem.

Slates, slate-pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate: forty per centum ad valorem. Roofing-slates: thirty-five per centum ad valorem.

Unwrought clay, pipe-clay, fire-clay: five dollars per ton.

Kaoline: five dollars per ton.

On fullers' earth: three dollars per ton.

Red and French chalk: twenty per centum ad valorem.

Chalk of all descriptions, not otherwise provided for: twenty-five per centum ad valorem.

Whiting and Paris-white: one cent per pound.

Whiting ground in oil: two cents per pound.

Paris white ground in oil: one cent and a half per pound.

All plain and mould and press glass not cut, engraved, or painted: thirty-five per centum ad valorem.

All articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass silvered, or looking-glass plates: forty per centum ad valorem.

All unpolished cylinder, crown, and common window-glass, not ex-

ceeding ten by fifteen inches square: one cent and a half per pound; above that and not exceeding sixteen by twenty-four inches square: two cents per pound; above that and * exceeding twenty-four by thirty inches square: two cents and a half per pound; all above that: three cents per pound.

Cylinder and crown glass, polished, not exceeding ten by fifteen inches square: two and one-half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: four cents per square foot; above that, and not exceeding twenty-four by thirty inches square: six cents per square foot; above that, and not exceeding twenty-four by sixty inches: twenty cents per square foot; all above that: forty cents per square foot.

Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square: seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square: one cent per square foot; above that, and not exceeding twenty-four by thirty inches square: one cent and a half per square foot; all above that: two cents per square foot. And all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

Cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square: three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: five cents per square foot; above that, and not exceeding twenty-four by thirty inches square: eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square: twenty-five cents per square foot; all above that: fifty cents per square foot.

Cast polished plate-glass, silvered, or looking-glass plates not exceeding ten by fifteen inches square: four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: six cents per square foot; above that, and not exceeding twenty-four by thirty inches square: ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square: thirty-five cents per square foot; all above that: sixty cents per square foot. But no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay in addition thereto thirty per centum ad valorem upon such frames.

Glass bottles or jars filled with articles not otherwise provided for: thirty per centum ad valorem.

Porcelain and Bohemian glass, glass crystals for watches, glass pebbles for spectacles, not rough; paintings on glass or glasses, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweet-meats or preserves, not otherwise provided for: forty per centum ad valorem.

SCHEDULE C.—HEMP, JUTE, AND FLAX GOODS.

Flax-straw: five dollars per ton.

Flax not hackled or dressed: twenty dollars per ton.

Flax hackled, known as "dressed line:" forty dollars per ton.

Hemp, Manila, and other like substitutes for hemp, not otherwise provided for: twenty-five dollars per ton.

Tow of flax or hemp: ten dollars per ton.

* Word "not" should be inserted.

Jute, sunn, and Sisal grass, and other vegetable substances not enumerated, used for cordage: fifteen dollars per ton.

Brown and bleached, linens, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not otherwise provided for, valued at thirty cents or less per square yard: thirty-five per centum ad valorem; valued at above thirty cents per square yard: forty per centum ad valorem; flax or linen yarns for carpets, not exceeding number eight Lea, and valued at twenty-four cents or less per pound: thirty per centum ad valorem; flax or linen yarns valued at above twenty-four cents per pound: thirty-five per centum ad valorem; flax or linen thread, twine and pack-thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, not otherwise provided for: forty per centum ad valorem.

Thread lace and insertings: thirty per centum ad valorem.

On all burlaps, and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, excepting such as may be suitable for bagging for cotton: thirty per centum ad valorem.

Oil-cloth foundations or floor-cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value: forty per centum ad valorem; gunny-cloth, not bagging, valued at ten cents or less per square yard, three cents per pound; over ten cents per square yard, four cents per pound.

On bagging for cotton, or other manufactures, not otherwise herein provided for, suitable to the uses for which cotton bagging is applied composed in whole or in part of hemp, jute, flax, gunny-bags, gunny cloth, or other material, and valued at seven cents or less per square yard, two cents per pound; valued at over seven cents per square yard, three cents per pound.

Bags, cotton bags, and bagging, and all other like manufactures, not herein otherwise provided for, (except bagging for cotton,) composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material: forty per centum ad valorem.

Tarred cables or cordage: three cents per pound.

Untarred Manila cordage: two and a half cents per pound.

All other untarred cordage: three and a half cents per pound.

Hemp yarn: five cents per pound.

Seines: six and a half cents per pound.

Sail-duck or canvas for sails: thirty per centum ad valorem.

Russia and other sheetings of flax or hemp, brown and white: thirty-five per centum ad valorem.

All other manufactures of hemp, or of which hemp shall be the component material of chief value, not otherwise provided for: thirty per centum ad valorem.

Grass-cloth: thirty per centum ad valorem.

Jute yarns: twenty-five per centum ad valorem.

All other manufactures of jute or Sisal-grass, not otherwise provided for: thirty per centum ad valorem.

SCHEDULE D.—LIQUORS.

Wines imported in casks, containing not more than twenty-two per centum of alcohol, and valued at not exceeding forty cents per gallon: twenty-five cents per gallon; valued at over forty cents, and not over

one dollar per gallon: sixty cents per gallon; valued at over one dollar per gallon: one dollar per gallon, and, in addition thereto, twenty-five per centum ad valorem.

Wines of all kinds, imported in bottles, and not otherwise provided for: the same rate per gallon as wines imported in casks. But all bottles containing one quart or less than one quart, and more than one pint, shall be held to contain one quart, and all bottles containing one pint or less shall be held to contain one pint, and shall pay in addition three cents for each bottle.

Champagne and all other sparkling wines, in bottles, containing each not more than one quart and more than one pint: six dollars per dozen bottles; containing not more than one pint each, and more than one-half pint: three dollars per dozen bottles; containing one-half pint each, or less: one dollar and fifty cents per dozen bottles; and in bottles containing more than one quart each, shall pay, in addition to six dollars per dozen bottles, at the rate of two dollars per gallon on the quantity in excess of one quart per bottle. But any liquors containing more than twenty-two per centum of alcohol, which shall be entered under the name of wine, shall be forfeited to the United States. And wines, brandy, and other spirituous liquors imported in bottles shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles shall pay an additional duty of three cents for each bottle. No allowance shall be made for breakage unless such breakage is actually ascertained by count, and certified by a custom-house appraiser.

Brandy and on other spirits manufactured or distilled from grain or other materials, and not otherwise provided for: two dollars per proof-gallon. Each and every gauge or wine gallon of measurement shall be counted as at least one proof-gallon; and the standard for determining the proof of brandy and other spirits, and of wine or liquors of any kind imported, shall be the same as that which is defined in the laws relating to internal revenue. But any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.

On all compounds or preparations of which distilled spirits is a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.

Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages, or bitters containing spirits, and not otherwise provided for: two dollars per proof-gallon.

No lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof, but it shall be increased in proportion for any greater strength than the strength of first proof; and no brandy, spirits, or other spirituous beverages under first proof shall pay a less rate of duty than fifty per centum ad valorem; and all imitations of brandy, or spirits, or of wines imported by any names whatever, shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

Ale, porter, and beer, in bottles: thirty-five cents per gallon; otherwise than in bottles: twenty cents per gallon.

Vermuth: the same duty as on wines of the same cost.

SCHEDULE E.—METALS.

Iron in pigs: seven dollars per ton.

Bar-iron, rolled or hammered, comprising flats not less than one inch

more than six inches wide, nor less than three-eighths of an inch or more than two inches thick; rounds not less than three-fourths of an inch nor more than two inches in diameter; and squares not less than three-fourths of an inch nor more than two inches square: one cent per pound. Bar iron, rolled or hammered, comprising flats less than three-eighths of an inch or more than two inches thick, or less than one inch or more than six inches wide; rounds less than three-fourths of an inch or more than two inches in diameter; and squares less than three-fourths of an inch or more than two inches square: one cent and one-half per pound. But all iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly; and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem.

Moisic iron, made from sand ore by one process: fifteen dollars per ton.

Iron bars for railroads or inclined planes: seventy cents per one hundred pounds.

Boiler or other plate-iron not less than three-sixteenths of an inch in thickness: one cent and a half per pound.

Boiler and other plate-iron, not otherwise provided for: twenty-five dollars per ton.

Iron wire, bright, coppered, or tinned, drawn and finished, not more than one-fourth of an inch in diameter, not less than number sixteen, wire-gauge: two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over number sixteen and not over number twenty-five, wire-gauge: three dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over or finer than number twenty-five, wire-gauge, four dollars per one hundred pounds, and, in addition thereto, fifteen per centum ad valorem. But wire covered with cotton, silk, or other material shall pay five cents per pound in addition to the foregoing rates.

Round iron in coils, three-sixteenths of an inch or less in diameter, whether coated with metal or not so coated, and all descriptions of iron wire, and wire of which iron is a component part, not otherwise specifically enumerated and provided for, shall pay the same duty as iron wire, bright, coppered, or tinned.

Wire spiral furniture springs, manufactured of iron wire: two cents per pound and fifteen per centum ad valorem.

Smooth or polished sheet-iron, by whatever name designated: three cents per pound.

Sheet-iron, common or black, not thinner than number twenty, wire-gauge: one cent and one-fourth of one cent per pound; thinner than number twenty and not thinner than number twenty-five, wire-gauge: one cent and one-half per pound; thinner than number twenty-five, wire-gauge: one cent and three-fourths of one cent per pound.

All band, hoop, and scroll iron from one-half to six inches in width, not thinner than one-eighth of an inch: one and one-fourth cents per pound.

All band, hoop, and scroll iron from one-half to six inches wide, under one-eighth of an inch in thickness, and not thinner than number twenty, wire-gauge: one and one-half cents per pound.

All band, hoop, and scroll iron thinner than number twenty, wire-gauge: one and three-fourths cents per pound.

Slit rods: one cent and one-half per pound.

All other descriptions of rolled or hammered iron not otherwise provided for: one cent and one-fourth per pound.

All handsaws not over twenty-four inches in length: seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over twenty-four inches in length: one dollar per dozen, and in addition thereto thirty per centum ad valorem.

All back-saws not over ten inches in length: seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over ten inches in length: one dollar per dozen, and in addition thereto thirty per centum ad valorem.

Files, file-blanks, rasps, and floats of all descriptions, not exceeding ten inches in length: ten cents per pound, and in addition thereto thirty per centum ad valorem; exceeding ten inches in length: six cents per pound, and in addition thereto thirty per centum ad valorem.

Penknives, jack-knives, and pocket-knives of all kinds: fifty per centum ad valorem.

Sword-blades: thirty-five per centum ad valorem.

Swords: Forty-five per centum ad valorem.

Needles for knitting or sewing machines: one dollar per thousand, and in addition thereto thirty-five per centum ad valorem.

Iron squares marked on one side: three cents per pound, and in addition thereto thirty per centum ad valorem; all other squares of iron or steel: six cents per pound, and thirty per centum ad valorem.

All manufactures of steel, or of which steel shall be a component part, not otherwise provided for: Forty-five per centum ad valorem. But all articles of steel partially manufactured, or of which steel shall be a component part, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.

Steel railway-bars: one and one-quarter cents per pound.

Railway-bars made in part of steel: one cent per pound. And metal converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as steel.

Locomotive-tire, or parts thereof: three cents per pound.

Mill-irons and mill-crankes of wrought-iron, and wrought-iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more: two cents per pound.

Anvils and iron cables, or cable chains, or parts thereof: two cents and a half per pound: *Provided*, That no chains made of wire or rods of a diameter less than one-half of one inch, shall be considered a chain-cable.

Chains, trace-chains, halter-chains, and fence-chains, made of wire or rods, not less than one-fourth of one inch in diameter: two cents and a half per pound; less than one-fourth of one inch in diameter, and not under number nine, wire-gauge: three cents per pound; under number nine, wire-gauge: thirty-five per centum ad valorem.

Anchors, or parts thereof: two cents and one-fourth per pound.

Blacksmiths' hammers and sledges, axles, or parts thereof, and malleable iron in castings, not otherwise provided for: two cents and a half per pound.

Wrought-iron railroad-chairs, and wrought-iron nuts and washers, ready punched: two cents per pound.

Bed-screws and wrought-iron hinges: two cents and a half per pound.

Wrought board-nails, spikes, rivets, and bolts: two and one-half cents per pound.

Steam, gas, and water tubes and flues of wrought-iron: three and a half cents per pound.

Cut nails and spikes: one and a half cents per pound.

Horseshoe-nails: five cents per pound.

Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand: two and one-half cents per thousand; exceeding sixteen ounces to the thousand: three cents per pound.

Screws, commonly called wood-screws, two inches or over in length: eight cents per pound; less than two inches in length: eleven cents per pound.

Screws of any other metal than iron, and all other screws of iron, except wood-screws: thirty-five per centum ad valorem.

Vessels of cast iron, not otherwise provided for, and on andirons, sad-irons, tailors' and hatters' irons, stoves and stove-plates, of cast iron: one and one-half cents per pound.

Cast-iron steam, gas, and water pipe: one and one-half cents per pound.

Cast-iron butts and hinges: two and a half cents per pound.

Hollow ware, glazed or tinned: three and one-half cents per pound.

Cast scrap-iron of every description: six dollars per ton.

Wrought scrap-iron of every description: eight dollars per ton. But nothing shall be deemed scrap-iron except waste or refuse iron that has been in actual use, and is fit only to be remanufactured.

All other castings of iron, not otherwise provided for: thirty per centum ad valorem.

Taggers' iron: thirty per centum ad valorem.

Steel, in ingots, bars, coils, sheets, and steel wire, not less than one-fourth of one inch in diameter, valued at seven cents per pound or less: two cents and one-fourth per pound; valued at above seven cents and not above eleven cents per pound: three cents per pound; valued at above eleven cents per pound: three cents and a half per pound, and ten per centum ad valorem.

Steel wire less than one-fourth of an inch in diameter and not less than number sixteen, wire-gauge: two and one-half cents per pound, and in addition thereto twenty per centum ad valorem; less or finer than number sixteen, wire-gauge: three cents per pound, and in addition thereto twenty per centum ad valorem.

Steel, commercially known as crinoline, corset, and hat steel wire: nine cents per pound and ten per centum ad valorem.

Steel, in any form, not otherwise provided for: thirty per centum ad valorem: *Provided*, That no allowance or reduction of duties for partial loss or damage shall be hereafter made in consequence of rust of iron or steel or upon the manufacture of iron or steel, except on polished Russia sheet iron.

Cross-cut saws: ten cents per lineal foot.

On mill, pit, and drag saws, not over nine inches wide: twelve and a half cents per lineal foot; over nine inches wide: twenty cents per lineal foot.

Lead in sheets, pipes, or shot: two and three-quarters cents per pound.

Lead ore: one and a half cents per pound.

Lead in pigs and bars: two cents per pound.

Old scrap-lead, fit only to be remanufactured: one and one-half cents per pound.

Zinc, spelter, or tutenegue, manufactured in blocks or pigs: one and one-half cents per pound.

Zinc, spelter, tutenegue in sheets: two and one-quarter cents per pound.

Tin in plates or sheets, terne and taggers' tin: fifteen per centum ad valorem.

Iron and tin plates galvanized or coated with any metal by electric batteries: two cents per pound.

Iron and tin plates galvanized or coated with any metal otherwise than by electric batteries: two and one-half cents per pound.

Copper imported in the form of ores: three cents on each pound of fine copper contained therein.

Regulus of copper, and on all black or coarse copper: four cents on each pound of fine copper contained therein.

Old copper, fit only for remanufacture: four cents per pound.

Copper in plates, bars, ingots, pigs, and in other forms not manufactured or here enumerated: five cents per pound.

Copper in rolled plates called braziers' copper, sheets, rods, pipes, and copper bottoms, and all manufactures of copper, or of which copper shall be a component of chief value, not otherwise provided for: forty-five per centum ad valorem.

Sheathing or yellow metal not wholly of copper, nor wholly nor in part of iron, ungalvanized, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot: three cents per pound.

Nickel: thirty cents per pound.

Nickel oxide and alloy of nickel with copper: twenty cents per pound:

Gold-leaf: one dollar and fifty cents per package of five hundred leaves; silver-leaf: seventy-five cents per package of five hundred leaves.

Argentine, alabatta, or German silver, unmanufactured: thirty-five per centum ad valorem.

Brass in bars or pigs, and old brass, fit only to be remanufactured: fifteen per centum ad valorem.

Dutch and bronze metal in leaf: ten per centum ad valorem.

Articles not otherwise provided for, made of gold, silver, German silver, or platina, or of which either of these metals shall be a component part: forty per centum ad valorem.

Silver-plated metal, in sheets or other form: thirty-five per centum ad valorem:

Manufactures, articles, vessels, and wares not otherwise provided for, of brass, iron, lead, pewter, and tin or other metal, (except gold, silver, platina, copper, and steel,) or of which either of these metals shall be the component material of chief value: thirty-five per centum ad valorem.

Metals, unmanufactured, not otherwise provided for: twenty per centum ad valorem.

SCHEDULE F.—PROVISIONS.

Beef and pork: one cent per pound.

Hams and bacon: two cents per pound.

Cheese: four cents per pound.

Wheat: twenty cents per bushel.

Butter: four cents per pound.

Lard: two cents per pound.

Rye and barley: fifteen cents per bushel.

Indian corn or maize: ten cents per bushel.

Oats: ten cents per bushel.

Fish: Mackerel, two dollars per barrel; herrings, pickled or salted, one dollar per barrel; pickled salmon, three dollars per barrel; all

other fish pickled, in barrels, one dollar and fifty cents per barrel; all other foreign-caught fish imported otherwise than in barrels or half-barrels, or whether fresh, smoked, or dried, salted, or pickled, not otherwise provided for, fifty cents per one hundred pounds.

Salmon, preserved: thirty per centum ad valorem.

Anchovies and sardines, preserved in oil or otherwise: fifty per centum ad valorem.

Fish preserved in oil, except anchovies and sardines: thirty per centum ad valorem.

Corn-meal: ten per centum ad valorem.

Oat-meal: one-half cent per pound.

Rye-flour: ten per centum ad valorem.

Rice: cleaned, two and a half cents per pound; on uncleansed, two cents per pound.

On paddy: one cent and one-half per pound.

Capers, pickles, and sauces of all kinds, not otherwise provided for: thirty-five per centum ad valorem.

Catsup: forty per centum ad valorem.

Preserved or condensed milk: twenty per centum ad valorem.

Potatoes: fifteen cents per bushel.

Vegetables, not otherwise provided for: ten per centum ad valorem.

Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise: thirty-five per centum ad valorem.

Vinegar: ten cents per gallon.

SCHEDULE G.—SUGARS.

Sugar not above number seven, Dutch standard in color: one and three-quarters cents per pound.

Sugar above number seven, and not above number ten, Dutch standard in color: two cents per pound.

Sugar above number ten, and not above number thirteen, Dutch standard in color: two and one-quarter cents per pound.

Sugar above number thirteen, and not above number sixteen, Dutch standard in color: two and three-quarters cents per pound.

Sugar above number sixteen, and not above number twenty, Dutch standard in color: three and one-quarter cents per pound.

Sugar above number twenty, Dutch standard in color, and on all refined loaf, lump, crushed, powdered, and granulated sugar: four cents per pound. But sirup of sugar, sirup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, entered under the name of molaſſes, shall be forfeited to the United States.

Sugar-candy, not colored: ten cents per pound.

All other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, valued at thirty cents per pound or less: fifteen cents per pound.

Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound: fifty per centum ad valorem.

Molasses: five cents per gallon.

Tank-bottoms, sirup of sugar-cane juice, melado, concentrated melado, and concentrated molasses: one and one-half cents per pound.

SCHEDULE H.—SILKS AND SILK GOODS.

Silk in the gum not more advanced than singles, tram, and thrown or organzine: thirty-five per centum ad valorem.

Spun silk for filling in skeins or cops; thirty-five per centum ad valorem.

Floss-silks: thirty-five per centum ad valorem.

Sewing-silk in the gum or purified: forty per centum ad valorem.

Silk twist, twist composed of mohair and silk: forty per centum ad valorem.

Dress and piece silks, ribbons, and silk-velvets, or velvets of which silk is the component material of chief value: sixty per centum ad valorem.

Silk vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, veils, laces, shirts, drawers, bonnets, hats, caps, turbans, chemisettes, hose, mits, aprons, stockings, gloves, suspenders, watch-chains, webbing, braids, fringes, galloons, tassels, cords, and trimmings, and ready-made clothing of silk, or of which silk is a component material of chief value: sixty per centum ad valorem.

Buttons and ornaments for dresses and outside garments made of silk, or of which silk is the component material of chief value, and containing no wool, worsted, or goats' hair: fifty per centum ad valorem.

Manufactures of silk, or of which silk is the component material of chief value, not otherwise provided for: fifty per centum ad valorem.

SCHEDULE I.—SPICES.

Pimento and black, white, and red or cayenne pepper: five cents per pound.

Ground pimento and ground pepper of all kinds: ten cents per pound.

Cinnamon: twenty cents per pound.

Mace: twenty-five cents per pound.

Nutmegs: twenty cents per pound.

Cloves: five cents per pound.

Clove-stems: three cents per pound.

Cassia and cassia vera: ten cents per pound.

Cassia buds and ground cassia: twenty cents per pound.

All other spices: twenty cents per pound; ground or prepared: thirty cents per pound.

Ginger, ground: three cents per pound.

Ginger, preserved or pickled: thirty-five per centum ad valorem.

Essence of ginger: thirty-five per centum ad valorem.

SCHEDULE J.—TOBACCO.

Cigars, cigarettes, and cheroots of all kinds: two dollars and fifty cents per pound, and, in addition thereto, twenty-five per centum ad valorem. But paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

Tobacco in leaf, unmanufactured and not stemmed: thirty-five cents per pound.

Tobacco stems: fifteen cents per pound.

Tobacco manufactured, of all descriptions, and stemmed tobacco not otherwise provided for: fifty cents per pound.

Snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions: fifty cents per pound.

Unmanufactured tobacco, not otherwise provided for: thirty per centum ad valorem.

SCHEDULE K.—WOOD.

Timber, hewn or sawed; timber used in building wharves, and spars: twenty per centum ad valorem.

Timber, squared or sided, not otherwise provided for: one cent per cubic foot.

Sawed boards, plank, deals and other lumber of hemlock, white-wood, sycamore, and bass-wood: one dollar per thousand feet, board-measure.

All other varieties of sawed lumber: two dollars per thousand feet, board-measure. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed or finished, fifty cents per thousand feet; and if planed on one side and tongued and grooved, one dollar per thousand feet; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet.

Hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only: twenty per centum ad valorem.

Staves for pipes, hogsheads, and other casks: ten per centum ad valorem.

Staves not otherwise provided for: twenty per centum ad valorem.

Pickets and palings: twenty per centum ad valorem.

Laths: fifteen cents per thousand pieces.

Shingles: thirty-five cents per thousand.

Pine clapboards: two dollars per thousand.

Spruce clapboards: one dollar and fifty cents per thousand.

House or cabinet furniture, in pieces or rough, and not finished: thirty per centum ad valorem.

Cabinet wares and house furniture, finished: thirty-five per centum ad valorem.

Casks and barrels, empty, sugar-box shooks, and packing-boxes of wood, not otherwise provided for: thirty per centum ad valorem.

Manufactures of cedar-wood, granadilla, ebony, mahogany, rose-wood, and satin-wood: thirty-five per centum ad valorem; manufactures of wood, or of which wood is the chief component part, not otherwise provided for: thirty-five per centum ad valorem.

Wood unmanufactured, not otherwise provided for: twenty per centum ad valorem.

SCHEDULE L.—WOOL AND WOOLEN GOODS.

All wools, hair of the alpaca, goat, and other like animals, shall be divided for the purpose of fixing the duties to be charged thereon, into the three following classes:

CLASS 1.—CLOTHING-WOOL.

That is to say, merino, mestiza, metz or metis wools, or other wools of merino blood, immediate or remote; down clothing-wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

CLASS 2.—COMBING-WOOLS.

That is to say, Leicester, Cotswold, Lincolnshire down combing-wools, Canada long wools, or other like combing-wools of English blood, and usually known by the terms herein used; and also all hair of the alpaca, goat, and other like animals.

CLASS 3.—CARPET-WOOLS AND OTHER SIMILAR WOOLS.

Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere. The duty upon wool of the first class which shall be imported washed, shall be twice the amount of the duty to which it would be subjected, if imported unwashed.

And the duty upon wool of all classes which shall be imported scoured shall be three times the duty to which it would be subject if imported unwashed. And the duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than the ordinary condition as now and heretofore practiced, or which shall be changed in its character or condition, for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt, or any other foreign substance, shall be twice the duty to which it would be otherwise subject.

Wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound: ten cents per pound, and, in addition thereto, eleven per centum ad valorem. Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound: twelve cents per pound, and, in addition thereto, ten per centum ad valorem.

Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound: ten cents per pound, and, in addition thereto, eleven per centum ad valorem.

Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound: twelve cents per pound, and, in addition thereto, ten per centum ad valorem.

Wools of the third class, the value whereof at the last port or place whence exported into the United States, excluding charges in such port, shall be twelve cents or less per pound: three cents per pound.

Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound: six cents per pound.

Wools on the skin: the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

Sheep-skins and Angora goat skins, raw or unmanufactured, imported with the wool on, washed or unwashed: thirty per centum ad valorem on the skins alone.

Woolen rags, shoddy, mungo, waste, and flocks: twelve cents per pound.

Woolen cloths, woolen shawls, and all manufactures of wool of every

description, made wholly or in part of wool, not herein otherwise provided for: fifty cents per pound, and, in addition thereto, thirty-five per centum ad valorem.

Flannels, blankets, hats of wool, knit goods, balmorals, woolen and worsted yarns, and all manufactures of every description composed wholly or in part of worsted, the hair of the alpaca, goat, or other like animals, except such as are composed in part of wool, not otherwise provided for, valued at not exceeding forty cents per pound: twenty cents per pound; valued at above forty cents per pound and not exceeding sixty cents per pound: thirty cents per pound; valued at above sixty cents per pound and not exceeding eighty cents per pound: forty cents per pound; valued at above eighty cents per pound: fifty cents per pound; and, in addition thereto, upon all the above-named articles: thirty-five per centum ad valorem.

Endless belts or felts for paper or printing machines: twenty cents per pound and thirty-five per centum ad valorem.

Bunting: twenty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Women's and children's dress-goods and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, valued at not exceeding twenty cents per square yard: six cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; valued at above twenty cents per square yard: eight cents per square yard, and, in addition thereto, forty per centum ad valorem. But on all goods weighing four ounces and over per square yard, the duty shall be fifty cents per pound, and, in addition thereto, thirty-five per centum ad valorem.

Clothing ready made, and wearing apparel of every description, and balmoral skirts and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods: fifty cents per pound, and, in addition thereto, forty per centum ad valorem.

Webbings, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress-trimmings, head-nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machinery, made of wool, worsted or mohair, or of which wool, worsted, or mohair is a component material: fifty cents per pound, and, in addition thereto, fifty per centum ad valorem.

Aubusson and Axminster carpets, and carpets woven whole for rooms: fifty per centum ad valorem.

Saxony, Wilton, and Tornay velvet carpets, wrought by the Jacquard machine: seventy cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Brussels carpets, wrought by the Jacquard machine: forty-four cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Patent velvet and tapestry velvet carpets, printed on the warp or otherwise: forty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Tapestry Brussels carpets printed on the warp or otherwise: twenty-eight cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Treble ingrain, three-ply, and worsted chain Venetian carpets: sev-

enteen cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Yarn Venetian and two-ply ingrain carpets: twelve cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Druggets and bockings, printed, colored, or otherwise: twenty-five cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

Hemp or jute carpeting: eight cents per square yard.

Carpets and carpetings of wool, flax, or cotton, or parts of either, or other material not otherwise herein specified: forty per centum ad valorem. And mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpetings shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description, and the duty on all other mats, (not exclusively of vegetable material,) screens, hassocks, and rugs, shall be forty-five per centum ad valorem.

Oil-cloths for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, thirty-five per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, (except silk oil-cloth,) and on water-proof cloth, not otherwise provided for, forty-five per centum ad valorem.

Oil-silk cloth: sixty per centum ad valorem.

SCHEDULE M.—SUNDRIES.

Acetates.—Of ammonia, twenty-five cents per pound; baryta, twenty-five cents per pound; copper, ten cents per pound; iron, twenty-five cents per pound; lead, brown, five cents per pound; white, ten cents per pound; lime, twenty-five per centum ad valorem; magnesia, fifty cents per pound; potassa, twenty-five cents per pound; soda, twenty-five cents per pound; strontia, twenty-five cents per pound; zinc, twenty-five cents per pound.

Acids.—Acetic, acetous, and pyroligneous of specific gravity of 1.047, or less, five cents per pound; acetic, acetous, and pyroligneous of specific gravity over 1.047, thirty cents per pound; benzoic, ten per centum ad valorem; carbolic, liquid, ten per centum ad valorem; chromic, fifteen per centum ad valorem; citric, ten cents per pound; gallic, one dollar per pound; nitric, ten per centum ad valorem; sulphuric, fuming, (Nordhausen,) one cent per pound; tannic, one dollar per pound; tartaric, fifteen cents per pound; and all other acids of every description used for medicinal purposes, or in the fine arts, not otherwise provided for, ten per centum ad valorem.

Acorn, and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee or a substitute for coffee, not otherwise provided for: three cents per pound.

Alabaster and spar ornaments: thirty per centum ad valorem.

Albata, unmanufactured: thirty-five per centum ad valorem.

Almonds: six cents per pound; shelled: ten cents per pound.

Alum, patent alum, alum substitute, sulphate of alumina, and alumino-cake: sixty cents per one hundred pounds.

Ammonia.—Ammonia, and sulphate and carbonate of ammonia: twenty per centum ad valorem; sal ammonia and muriate of ammonia: ten per centum ad valorem.

Animals, live: twenty per centum ad valorem.

Antimony, crude, and regulus of: ten per centum ad valorem.

Argols, (other than crude:) six cents per pound.

Asbestos, manufactured: twenty-five per centum ad valorem.

Arrowroot: thirty per centum ad valorem.

Asphaltum: twenty-five per centum ad valorem.

Assafetida: twenty per centum ad valorem.

Balsams, used for medicinal purposes, not otherwise provided for: thirty per centum ad valorem.

Barley, pearl or hulled: one cent per pound.

Barytes, and sulphate of: one-half cent per pound; nitrate of: twenty per centum ad valorem.

Baskets, and all other articles composed of grass, osier, palm-leaf, whalebone, or willow, not otherwise provided for: thirty-five per centum ad valorem; composed of straw: thirty-five per centum ad valorem.

Bay-rum or bay-water, whether distilled or compounded: one dollar per gallon of first proof, and in proportion for any greater strength than first proof.

All beads and bead ornaments, except amber: fifty per centum ad valorem.

Bees-wax: twenty per centum ad valorem.

Benzoates: thirty per centum ad valorem.

Billiard-chalk: fifty per centum ad valorem.

Black of bone, or ivory drop black: twenty-five per centum ad valorem.

Blacking of all descriptions: thirty per centum ad valorem.

Bladders, manufactures of: thirty per centum ad valorem.

Manufactures of bones, horn, ivory, or vegetable ivory: thirty-five per centum ad valorem.

Bonnets, hats, and hoods, for men, women, and children, composed of chip, grass, palm-leaf, willow, or any other vegetable substance, hair, whalebone, or other material, not otherwise provided for: forty per centum ad valorem; composed of straw: forty per centum ad valorem.

Books, periodicals, pamphlets, blank-books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts: twenty-five per centum ad valorem.

Borax, refined: ten cents per pound.

Bouillons or cannetille, and metal threads, filé or gespinst: twenty-five per centum ad valorem.

Brick, fire-brick, and roofing and paving-tile, not otherwise provided for: twenty per centum ad valorem.

Brimstone, in rolls, or refined: ten dollars per ton.

Bristles: fifteen cents per pound.

Britannia ware: thirty-five per centum ad valorem.

Bronze liquor: ten per centum ad valorem.

Bronze powder: twenty per centum ad valorem.

Brooms of all kinds: thirty-five per centum ad valorem.

Brushes of all kinds: forty per centum ad valorem.

Bulbous roots, not otherwise provided for: thirty per centum ad valorem.

Burning-fluid: fifty cents per gallon.

Burr-stones, manufactured or bound up into millstones: twenty per centum ad valorem.

Buttons and button-moulds, not otherwise provided for: thirty per centum ad valorem.

Calomel: thirty per centum ad valorem.

Camphor, refined: five cents per pound.

Candles and tapers, stearine and adamantine: five cents per pound; spermaceti, paraffine, and wax candles and tapers, pure or mixed: eight

cents per pound; all other candles and tapers: two and one-half cents per pound.

Canes, and sticks for walking, finished or unfinished: thirty-five per centum ad valorem.

Card-cases, pocket-books, shell-boxes, souvenirs, and all similar articles of whatever material composed: thirty-five per centum ad valorem.

Carriages and parts of carriages: thirty-five per centum ad valorem.

Castor beans or seeds, per bushel of fifty pounds: sixty cents.

Chicory-root, ground or unground: one cent per pound.

Chicory-root, burnt or prepared: five cents per pound.

Chloroform: one dollar per pound.

Chocolate: five cents per pound.

Chronometers, box or ship's, and parts thereof: ten per centum ad valorem.

Clocks, and parts of clocks: thirty-five per centum ad valorem.

Clothing, ready-made, and wearing apparel of every description, of whatever material composed, except wool, silk, and linen, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, not otherwise provided for, caps, gloves, leggins, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, except silk and linen, worn by men, women, or children, and not otherwise provided for, articles worn by men, women, or children, of whatever material composed, except silk and linen, made up, or made wholly or in part by hand, not otherwise provided for: thirty-five per centum ad valorem.

Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass, brass plated or covered, common tinned, burnished or japanned, not otherwise provided for: thirty-five per centum ad valorem.

Slack coal or culm, such as will pass through a half-inch screen: forty cents per ton of twenty-eight bushels, eighty pounds to the bushel; bituminous coal, and shale: seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel.

Cobalt, oxide of: twenty per centum ad valorem.

Cocoa, prepared or manufactured: two cents per pound.

Coke: twenty-five per centum ad valorem.

Collodion and ethers of all kinds, not otherwise provided for, and etherial preparations or extracts, fluid: one dollar per pound.

Coloring for brandy: fifty per centum ad valorem.

Combs of all kinds: thirty-five per centum ad valorem.

Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for: thirty-five per centum ad valorem.

Compositions of glass or paste, when set: thirty per centum ad valorem; when not set: ten per centum ad valorem.

Composition tops for tables, or other articles of furniture: thirty-five per centum ad valorem.

Copperas, green vitriol, or sulphate of iron: one-half of one cent per pound.

Coral, cut or manufactured: thirty per centum ad valorem.

Corks and cork-bark, manufactured: thirty per centum ad valorem.

Corsets, or manufactured cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for corsets, when valued at six dollars per dozen or less: two dollars per dozen; when valued over six dollars per dozen: thirty-five per centum ad valorem.

Court-plaster: thirty-five per centum ad valorem.

Crayons of all kinds: thirty per centum ad valorem.

Cream tartar: ten cents per pound.

Cutlery of all kinds: thirty-five per centum ad valorem.

Currants, Zante, or other: one cent per pound.

Dates and prunes: one cent per pound.

Dolls: thirty-five per centum ad valorem.

Dried pulp: twenty per centum ad valorem.

Drugs, medicinal and other, crude, not otherwise provided for: twenty per centum ad valorem.

Embroidery.—Manufactures of cotton, linen or silk, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for: thirty-five per centum ad valorem; articles embroidered with gold and silver or other metal: thirty-five per centum ad valorem.

Emery-grains: two cents per pound; emery-ore: six dollars per ton.

Emery, manufactured, ground, or pulverized, one cent per pound.

Encaustic tiles: thirty-five per centum ad valorem.

Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal: thirty-five per centum ad valorem.

Essences, extracts, toilet-waters, cosmetics, hair-oils, pomades, hair-dressings, hair-restoratives, hair-dyes, tooth-washes, dentifrice, tooth-pastes, aromatic cachous, or other perfumeries or cosmetics, by whatsoever name or names known, used or applied as perfumes or applications to the hair, mouth, or skin: fifty per centum ad valorem; cologne-water and other perfumery, of which alcohol forms the principal ingredient: three dollars per gallon, and fifty per centum ad valorem; rum essence or oil, and bay-rum essence or oil: fifty cents per ounce.

Eyelets of every description: six cents per thousand.

Fans and fire-screens of every description, except common palm-leaf fans, of whatever material composed: thirty-five per centum ad valorem.

Feathers: ostrich, vulture, cock, and other ornamental, crude or not dressed, colored or manufactured: twenty-five per centum ad valorem; when dressed, colored, or manufactured: fifty per centum ad valorem. Artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not otherwise provided for: fifty per centum ad valorem.

Feather-beds: twenty per centum ad valorem.

Feldspar: twenty per centum ad valorem.

Figs: two and one-half cents per pound.

Filberts and walnuts, of all kinds: three cents per pound.

Finishing-powder: twenty per centum ad valorem.

Fire-crackers: one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater or less number.

Fire-crackers, not otherwise provided for: thirty per centum ad valorem.

Fish-skins: twenty per centum ad valorem.

Fruit ethers, essences or oils of apple, pear, peach, apricot, strawberry, and raspberry, made of fusel-oil or of fruit, or imitations thereof: two dollars and fifty cents per pound.

Fruits.—Oranges, lemons, pine apples, and grapes: twenty per centum ad valorem; limes, bananas, plantains, shaddock, mangoes, ten per centum ad valorem. But no allowance shall be made for loss by decay on the voyage, unless the loss shall exceed twenty-five per centum of the quantity, and the allowance then made shall be only for the amount

of loss in excess of twenty-five per centum of the whole quantity. Green, ripe, or dried, not otherwise provided for: ten per centum ad valorem; preserved in their own juice, and fruit-juice: twenty-five per centum ad valorem.

Fulminates, fulminating-powders, and all articles used for like purposes, not otherwise provided for: thirty per centum ad valorem.

Fur, articles made of: Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material: thirty-five per centum ad valorem.

Fusel-oil, or amylic alcohol: two dollars per gallon.

Gelatine, and all similar preparations, not otherwise provided for: thirty-five per centum ad valorem.

Glass plates or disks, unwrought, for optical instruments: ten per centum ad valorem.

Gloves, kid or other leather, of all descriptions, for men's, women's, or children's wear: fifty per centum ad valorem.

Glue: twenty per centum ad valorem.

Glycerine: thirty per centum ad valorem.

Grease, all not specified: ten per centum ad valorem.

Grindstones, rough or unfinished: one dollar and fifty cents per ton; finished: two dollars per ton.

Gum substitute, or burnt starch: ten per centum ad valorem.

Gunpowder and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound: six cents per pound, and, in addition thereto, twenty per centum ad valorem; valued above twenty cents per pound: ten cents per pound, and, in addition thereto, twenty per centum ad valorem.

Gutta-percha, manufactured; forty per centum ad valorem.

Hair.—Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component material: thirty-five per centum ad valorem; curled hair, except hair of hogs, used for beds or mattresses: thirty per centum ad valorem; hair of hogs: one cent per pound; human hair, raw, uncleaned, and not drawn: twenty per centum ad valorem; when cleaned or drawn, but not manufactured: thirty per centum ad valorem; when manufactured: forty per centum ad valorem: hair of all kinds, cleaned, but unmanufactured, not otherwise provided for: ten per centum ad valorem.

Hair-cloth known as "crinoline-cloth," and all other manufactures of hair, not otherwise provided for: thirty per centum ad valorem; of the description known as "hair-seating," eighteen inches wide or over: forty cents per square yard; less than eighteen inches wide: thirty cents per square yard.

Hair-pencils: thirty-five per centum ad valorem.

Hair-pins, made of iron wire: fifty per centum ad valorem.

Hat-bodies of cotton: thirty-five per centum ad valorem.

Hats, &c., materials for.—Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for: thirty per centum ad valorem.

Hatters' furs not on the skin, and dressed furs on the skin: twenty per centum ad valorem.

Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value: twenty-five per centum ad valorem.

Hempseed and rapeseed, and other oil-seeds of like character other than linseed or flaxseed: one-half cent per pound.

Hoffman's anodyne and spirits of nitric ether: fifty cents per pound.
Honey: twenty cents per gallon.

Hops: five cents per pound.

India rubber and silk, manufactures of, or manufactures of India rubber and silk and other materials: fifty per centum ad valorem.

India rubber, articles composed of.—Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for: thirty-five per centum ad valorem.

Articles composed wholly of India rubber, not otherwise provided for: twenty-five per centum ad valorem.

India rubber boots and shoes: thirty per centum ad valorem.

Ink, printers' ink, and ink-powders: thirty-five per centum ad valorem.

Insulators for use exclusively in telegraphy, except those made of glass: twenty-five per centum ad valorem.

Iodine, salts of, fifteen per centum ad valorem; resublimed: seventy-five cents per pound.

Ivory or bone dice, draughts, chess-men, chess-balls, and bagatelle-balls: fifty per centum ad valorem.

Japanned ware of all kinds, not otherwise provided for: forty per centum ad valorem.

Jellies of all kinds: fifty per centum ad valorem.

Jet, manufactures and imitations of: thirty-five per centum ad valorem.

Lead, nitrate of: three cents per pound.

Leather.—Bend or belting leather, and Spanish or other sole-leather: fifteen per centum ad valorem; calf-skins, tanned, or tanned and dressed: twenty-five per centum ad valorem; upper leather of all other kinds, and skins dressed and finished of all kinds, not otherwise provided for: twenty per centum ad valorem; skins for morocco, tanned, but unfinished: ten per centum ad valorem; manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for: thirty-five per centum ad valorem.

Leather and skins, japanned, patent or enameled: thirty-five per centum ad valorem.

All leather and skins, tanned, not otherwise provided for: twenty-five per centum ad valorem.

Lemon and lime-juice: ten per centum ad valorem.

Licorice-paste, or licorice in rolls: ten cents per pound.

Licorice-juice: five cents per pound.

Lime: ten per centum ad valorem.

Linseed or flaxseed: twenty cents per bushel of fifty-six pounds weight. But no drawback shall be allowed on oil cake made from imported seed.

Magnesia, carbonate: six cents per pound; calcined, twelve cents per pound.

Malt: twenty per centum ad valorem.

Marble.—Marble, white statuary, brocatella, sienna, and verd-antique, in block, rough or squared: one dollar per cubic foot, and, in addition thereto, twenty-five per centum ad valorem; veined marble and marble of all other descriptions, not otherwise provided for, in block, rough or squared: fifty cents per cubic foot, and, in addition thereto, twenty per centum ad valorem; sawed, dressed, or polished marble, marble slabs, and marble paving-tiles: thirty per centum ad valorem, and, in addition, twenty-five cents per superficial square foot not exceeding two inches in thickness. If more than two inches in thickness, ten cents per foot, in addition to the above rate, for each inch or fractional part thereof in excess of two inches in thickness, but if exceeding six inches in thickness

such marble shall be subject to the duty imposed upon marble blocks. All manufactures of marble not otherwise provided for: fifty per centum ad valorem.

Mats of cocoa-nut: thirty per centum ad valorem.

Matting, China, and other floor-matting, and mats made of flags, jute, or grass: thirty per centum ad valorem. Cocoa or coir: twenty-five per centum ad valorem.

Medicinal preparations not otherwise provided for: forty per centum ad valorem.

Mercurial preparations not otherwise provided for: twenty per centum ad valorem.

Mineral and bituminous substances in a crude state not otherwise provided for: twenty per centum ad valorem.

Mineral kermes: ten per centum ad valorem.

Mineral or medicinal waters, artificial, for each bottle or jug containing not more than one quart: three cents, and, in addition thereto, twenty-five per centum ad valorem; containing more than one quart: three cents for each additional quart, or fractional part thereof, and, in addition thereto, twenty-five per centum ad valorem. Otherwise than in bottles, thirty per centum ad valorem.

Morphia, and all salts of morphia: one dollar per ounce.

Music, printed with lines, bound or unbound: twenty per centum ad valorem.

Musical instruments of all kinds: thirty per centum ad valorem.

Muskets, rifles, and other fire-arms: thirty-five per centum ad valorem.

Mustard, ground, in bulk: ten cents per pound; when inclosed in glass or tin: fourteen cents per pound.

Needles, sewing, darning, knitting, and all other descriptions not otherwise provided for: twenty-five per centum ad valorem.

Nuts of all kinds, not otherwise provided for: two cents per pound.

Oils.—Illuminating, and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum or rock-oil, or other bituminous substances used for like purposes: forty cents per gallon; coal-oil, crude: fifteen cents per gallon; crude petroleum or rock-oil: twenty cents per gallon; croton: one dollar per pound; olive, in flasks or bottles, and salad: one dollar per gallon; castor: one dollar per gallon; cloves: two dollars per pound; cognac or cenanthic ether: four dollars per ounce; linseed or flaxseed: thirty cents per gallon, seven pounds and a half of weight to be estimated as a gallon; hemp-seed and rapeseed: twenty-three cents per gallon; neat's foot, and all animal, whale, seal, and fish oils: twenty per centum ad valorem; cotton-seed: thirty cents per gallon; centne: thirty cents per gallon.

Oils, essential or essence.—Bay-leaves: seventeen dollars and fifty cents per pound; cubebs: one dollar per pound; lemons: fifty cents per pound; orange: fifty cents per pound; all other essential oils, not otherwise provided for: fifty per centum ad valorem.

Oils, fixed or expressed.—Bay or laurel: twenty cents per pound; olive, not salad: twenty-five cents per gallon; mustard, not salad: twenty-five cents per gallon; oils expressed, not otherwise provided for: twenty per centum ad valorem.

Opium: one dollar per pound; prepared for smoking, and all other preparations of opium not otherwise provided for: six dollars per pound. But opium prepared for smoking, and other preparations of opium, deposited in bonded warehouse, shall not be removed therefrom for

exportation without payment of duties, and such duties shall not be refunded.

Osier or willow, prepared for basket-makers' use: thirty per centum ad valorem.

Paintings and statuary, not otherwise provided for: ten per centum ad valorem. But the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

Paints and dyes.—Aniline dyes and colors, by whatever name known: fifty cents per pound, and thirty-five per centum ad valorem.

Blanc-fixe, enameled white, satin-white, lime-white, and all combinations of barytes with acids or water: three cents per pound; carmine lake, dry or liquid: thirty-five per centum ad valorem.

French green, Paris green, mineral green, mineral blue, and Prussian blue, dry or moist: thirty per centum ad valorem.

Indian red: twenty-five per centum ad valorem.

Indigo, extract of: ten per centum ad valorem; carmined: twenty per centum ad valorem.

Iron liquor: ten per centum ad valorem.

Lamp-black: twenty per centum ad valorem.

Lastings, mohair cloth, silk twist, or other manufactures of cloth woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for buttons exclusively, not combined with India rubber: ten per centum ad valorem.

Lead, white or red, and litharge, dry or ground in oil: three cents per pound.

Logwood, and other dye-woods, extracts and decoctions of: ten per centum ad valorem.

Ochers and ochery earths, not otherwise provided for, when dry: fifty cents per one hundred pounds: when ground in oil; one dollar and fifty cents per one hundred pounds; Spanish brown: twenty-five per centum ad valorem.

Sumac: ten per centum ad valorem.

Ultramarine: six cents per pound.

Umber: fifty cents per one hundred pounds:

Vandyke Brown: twenty per centum ad valorem.

Water-colors: thirty-five per centum ad valorem.

Wood lake, Venetian red, vermillion, chrome-yellow, rose-pink, Dutch pink, and paints and painters' colors, (except white and red lead and oxide of zinc,) dry or ground in oil, and moist water-colors used in the manufacture of paper-hangings and colored papers and cards, not otherwise provided for: twenty-five per centum ad valorem.

Zinc, oxide of, dry or ground in oil: one and three-fourth cents per pound.

Paper.—Sized or glued, suitable only for printing paper: twenty-five per centum ad valorem; printing, unsized, used for books and newspapers exclusively: twenty per centum ad valorem; manufactures of, or of which paper is a component material not otherwise provided for: thirty-five per centum ad valorem; sheathing paper: ten per centum ad valorem.

Paper boxes, and all other fancy boxes: thirty-five per centum ad valorem.

Paper envelopes: thirty-five per centum ad valorem.

Paper-hangings and paper for screens or fire-boards; paper, antiquarian, demy, drawing, elephant, foolscap, imperial letter, and all other paper not otherwise provided for: thirty-five per centum ad valorem.

Papier-maché, manufactures, articles, and wares of: thirty-five per centum ad valorem.

Paraffine: ten cents per pound.

Parchment: thirty per centum ad valorem.

Patent size: twenty per centum ad valorem.

Paving-stones not otherwise provided for: ten per centum ad valorem.

Pea-nuts or ground beans: one cent per pound; shelled, one and a half cents per pound.

Pencils of wood, filled with lead or other materials: fifty cents per gross, and, in addition thereto, thirty per centum ad valorem.

Pencils, lead, not in wood: one dollar per gross.

Pens, metallic: ten cents per gross, and, in addition thereto, twenty-five per centum ad valorem.

Pen-tips and pen-holders, or parts thereof: thirty-five per centum ad valorem.

Percussion caps: forty per centum ad valorem.

Philosophical apparatus and instruments: forty per centum ad valorem: *Provided*, That any philosophical apparatus and instruments imported for the use of any society incorporated for religious purposes, are subject to a duty of fifteen per centum ad valorem.

Pins, solid-head or other: thirty-five per centum ad valorem.

Pipe-cases, pipe-stems, tips, mouth-pieces, and metallic mountings for pipes, and all other parts of pipes or pipe-fixtures, and all smokers' articles: seventy-five per centum ad valorem.

Pipes and pipe-bowls.—Meerschaum, wood, porcelain, lava, and all other tobacco-smoking pipes and pipe-bowls, not otherwise provided for: one dollar and fifty cents per gross, and, in addition thereto, seventy-five per centum ad valorem; pipes, clay, common, or white: thirty-five per centum ad valorem.

Pitch: twenty per centum ad valorem.

Plants.—Fruit, shade, lawn, and ornamental trees, shrubs, plants, and flower-seeds, not otherwise provided for: garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for: twenty per centum ad valorem.

Plaster of Paris, when ground or calcined: twenty per centum ad valorem.

Plated and gilt ware of all kinds: thirty-five per centum ad valorem.

Plates, engraved, of steel: twenty-five per centum ad valorem; of wood or other material: twenty-five per centum ad valorem.

Playing-cards, costing not over twenty-five cents per pack: twenty-five cents per pack; costing over twenty-five cents per pack: thirty-five cents per pack.

Plums: two and one-half cents per pound.

Polishing powders of all descriptions, Frankfort Black, and Berlin, Chinese, fig, and wash blue: twenty-five per centum ad valorem.

Potash.—Bichromate of: three cents per pound; chlorate and chromate of: three cents per pound; hydriodate, iodate, iodide: seventy-five cents per pound; acetate: twenty-five cents per pound; prussiate, yellow, five cents per pound; prussiate, red: ten cents per pound.

Precious stones and jewelry.—Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set: ten per centum ad valorem; when set in gold, silver, or other metal, or on imitations thereof, and all other jewelry: twenty-five per centum ad valorem; watch jewels: ten per centum ad valorem.

Proprietary medicines: Pills, powders, tinctures, troches or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves,

ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions, recommended to the public as proprietary medicines, or prepared according to some private formula or secret art as remedies or specifics for any disease or diseases or affections whatever affecting the human or animal body: fifty per centum ad valorem.

Putty: one dollar and fifty cents per one hundred pounds.

Quicksilver: fifteen per centum ad valorem.

Quinine, salts of, other than sulphate of: forty-five per centum ad valorem; sulphate of: twenty per centum ad valorem.

Rags of whatever material, not otherwise provided for: ten per centum ad valorem.

Raisins: two and one-half cents per pound.

Rattans and reeds, manufactured or partially manufactured: twenty-five per centum ad valorem.

Red precipitate: twenty per centum ad valorem.

Resins, gum, not otherwise provided for, and rosin: twenty per centum ad valorem.

Rochelle salts: five cents per pound.

Roman cement: twenty per centum ad valorem.

Saleratus and bicarbonate of soda: one and one-half cents per pound.

Sal-soda and soda ash: one-fourth of one cent per pound.

Salt.—In bags, sacks, barrels, or other packages; twelve cents per one hundred pounds; in bulk: eight cents per one hundred pounds.

Saltpeter.—Crude: one cent per pound; refined and partially refined: two cents per pound.

Salts.—Epsom: one cent per pound; glauber: one-half of one cent per pound; preparations of, not otherwise provided for: twenty per centum ad valorem.

Santonine: three dollars per pound.

Scagliola tops, for tables or other articles of furniture: thirty-five per centum ad valorem.

Sealing-wax: thirty-five per centum ad valorem.

Shaddock: ten per centum ad valorem.

Shells, manufactures of: thirty-five per centum ad valorem.

Side-arms of every description, not otherwise provided for: thirty-five per centum ad valorem.

Skates costing twenty cents or less per pair: eight cents per pair; costing over twenty cents per pair: thirty-five per centum ad valorem.

Smalts: twenty per centum ad valorem.

Soap, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soaps: ten cents per pound, and, in addition thereto, twenty-five per centum ad valorem; soap not otherwise provided for: one cent per pound, and, in addition thereto, thirty per centum ad valorem.

Soda.—Caustic; one and one-half cents per pound; hyposulphate of, and all carbonates of, by whatever name designated, not otherwise provided for: twenty per centum ad valorem: silicate of, or other alkaline silicates: one-half cent per pound.

Sponges: twenty per centum ad valorem.

Sporting-gun wads of all descriptions: thirty-five per centum ad valorem.

Starch, made of potatoes or corn: one cent per pound, and twenty per centum ad valorem; made of rice, or any other material: three cents per pound, and twenty per centum ad valorem.

Staves for pipes, hogsheads, or other casks: ten per centum ad valorem; other staves: twenty per centum ad valorem.

Stereotype plates: twenty-five per centum ad valorem.

Stones: freestone, granite, sandstone, and all building or monumental stone, except marble: one dollar and fifty cents per ton.

Strings: all strings of whip-gut or cat-gut, other than strings for musical instruments, thirty per centum ad valorem.

Strychnia: one dollar per ounce.

Strychnine, salts of, not otherwise provided for: one dollar and fifty cents per ounce.

Sulphur, flour of: twenty dollars per ton and fifteen per centum ad valorem.

Tallow: one cent per pound.

Tannin: two dollars per pound.

Tar: twenty per centum ad valorem.

Tartar-emetic: fifteen cents per pound.

Teeth, manufactured: twenty per centum ad valorem.

Tin, oxide, muriatic and salts of tin and tin-foil: thirty per centum ad valorem.

Toys, wooden and other, for children: fifty per centum ad valorem.

Twine or pack-thread, not otherwise provided for: thirty-five per centum ad valorem.

Turpentine, spirits of: thirty cents per gallon.

Types, new: twenty-five per centum ad valorem.

Type-metal: twenty-five per centum ad valorem.

Umbrella and parasol ribs and stretchers, frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal: forty-five per centum ad valorem; umbrellas, parasols, and sun-shades, when covered with silk or alpaca: sixty per centum ad valorem; all other umbrellas: forty-five per centum ad valorem.

Umbrellas, parasols, and sun-shades, frames and sticks for, finished or unfinished, not otherwise provided for: thirty-five per centum ad valorem.

Varnish valued at one dollar and fifty cents or less per gallon: fifty cents per gallon, and twenty per centum ad valorem; valued at above one dollar and fifty cents per gallon: fifty cents per gallon, and twenty-five per centum ad valorem.

Vellum: thirty per centum ad valorem.

Velvet, when printed or painted: thirty-five per centum ad valorem.

Vitriol, white, or sulphate of zinc: twenty per centum ad valorem; blue vitriol: four cents per pound.

Waste, all not otherwise provided for: twenty per centum ad valorem.

Watches, watch-cases, watch-movements, parts of watches, and watch-materials: twenty-five per centum ad valorem.

Webbing, composed of cotton, flax, or any other materials, not otherwise provided for: thirty-five per centum ad valorem.

THE FREE LIST.

SEC. 2505. The importation of the following articles shall be exempt from duty:

Acids: arsenious, crude; boracic; nitric, not chemically pure; muriatic; oxalic; picric and nitro-picric; succinic; sulphuric. But carboys containing acids shall be subject to the same duty as if empty. And all acids of every description used for chemical and manufacturing purposes, not otherwise provided for.

Aconite, root, leaf, and bark.

Agaric.
 Agates, unmanufactured.
 Albumen and lactarine.
 Alcornoque.
 Alkanet root.
 Alkekengi.
 Almond-shells.
 Aloes.
 Aluminium.
 Amber beads.
 Ambergris.
 Amber gum.

American manufactures of casks, barrels, or carboys, and other vessels, and grain-bags, [the manufacture of the United States,] if exported containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury.

Ammonia, crude.

Angelica root.

Aniline oil, crude.

Animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association. But a bond shall be first given, in accordance with the regulations to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re-exported within six months.

Animals, alive, specially imported for breeding purposes from beyond the seas, shall be admitted free, upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe. And teams of animals, including their harness and tackle, actually owned by persons immigrating to the United States with their families from foreign countries, and in actual use for the purposes of such immigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Annatto, roncou, rocou, or orleans, and all extracts of.

Annatto seed.

Antimony, ore, and crude sulphuret of.

Aqua-fortis.

Argal-dust.

Argols, crude.

Arsenic.

Arsenate of aniline.

Articles, the growth, produce, and manufacture of the United States, when returned in the same condition as exported. But proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if such articles were subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded.

Articles imported for the use of the United States: *Provided*, That the price of the same did not include the duty.

Asbestos, not manufactured.

Balm of Gilead.

Balsams: copaiva, fir or Canada, Peru, and tolu.

Bamboo-reeds, no further manufactured than cut into suitable lengths

for walking-sticks or canes, or for sticks for umbrellas, parasols, or sun-shades.

Bamboos, unmanufactured.

Barrels, of American manufacture, exported filled with domestic petroleum and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty.

Barilla.

Barks: Quilla, Peruvian, Lima, calisaya, and all cinchona barks, canella alba, pomegranate, croton, cascarilla, and all other barks not otherwise provided for.

Beans, vanilla, or vanilla plants.

Bed feathers and down.

Belladonna, root and leaf.

Bells, broken, and bell-metal, broken, and fit only to be remanufactured.

Bells, old, and bell-metal.

Berries, nuts, and vegetables for dyeing, or used for composing dyes, not otherwise provided for.

Bezoar stones.

Birds, stuffed.

Birds, singing and other, and land and water fowls.

Bismuth.

Bitter apples, colocynth, coloquintida.

Black salts.

Black tares.

Bladders, crude, and all integuments of animals not otherwise provided for.

Bologna sausages.

Bolting-cloths.

Bones, crude and not manufactured; burned; calcined; ground; or steamed.

Bone-dust and bone-ash for manufacture of phosphates and fertilizers.

Books which shall have been printed and manufactured more than twenty years at the date of importation.

Books, maps, and charts imported by authority for the use of the United States or for the use of the Library of Congress. But the duty shall not have been included in the contract or price paid.

Books, maps, and charts, specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order of any college, academy, school, or seminary of learning in the United States.

Books, professional, of persons arriving in the United States.

Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

Borate of lime.

Borax, crude.

Brazil paste.

Brazil pebbles for spectacles, and pebbles for spectacles, rough.

Brazil-wood, braziletto, and all other dye-woods, in sticks.

Breccia, in blocks or slabs.

Brime.

Brimstone, crude.

Bromine.
 Buchu-leaves.
 Bullion, gold and silver.
 Burgundy pitch.
 Burr-stone in blocks, rough or unmanufactured, and not bound up
 into millstones.
 Cabinets of coins, medals, and all other collections of antiquities.
 Cadmium.
 Calamine.
 Camphor, crude.
 Cantharides.
 Carnelian, unmanufactured.
 Castor, or castoreum.
 Catechu or cutch.
 Cat-gut strings, or gut-cord, for musical instruments.
 Cat-gut or whip-gut, unmanufactured.
 Chalk and cliff-stone, unmanufactured.
 Chamomile-flowers.
 Charcoal.
 China-root.
 Chloride of lime.
 Cinchona-root.
 Citrate of lime.
 Coal, anthracite.
 Coal-stores of American vessels; but none shall be unloaded.
 Cobalt, ore of.
 Coccus indicus.
 Cochineal.
 Cocoa, or cacao, crude, and fiber, leaves, and shells of.
 Coffee.
 Coins, gold, silver, and copper.
 Coir and coir-yarn.
 Coleothar, dry, or oxide of iron.
 Collections of antiquity, specially imported, and not for sale.
 Colt's foot, (crude drug.)
 Columbo root.
 Conium cicuta, or hemlock, seed and leaf.
 Contrayerva root.
 Copper, old, taken from the bottom of American vessels, compelled
 by marine disaster to repair in foreign ports.
 Copper, when imported for the United States Mint.
 Coral, marine, unmanufactured.
 Cork-wood, or cork-bark, unmanufactured.
 Cotton.
 Cowage down.
 Cow or kine pox, or vaccine virus.
 Cubebs.
 Cudbear.
 Curling-stones or quoits.
 Curry and curry-powders.
 Cuttle fish bone.
 Cyanite, or kyanite.
 Diamonds, rough or uncut, including glaziers' diamonds.
 Diamond-dust or bort.
 Divi-divi.
 Dragon's-blood.

Dried and prepared flowers.
 Dried blood.
 Dried bugs.
 Dyeing or tanning: articles in a crude state, used in dyeing or tanning, not otherwise provided for.
 Eggs.
 Elecampane-root.
 Ergot.
 Esparto, or Spanish grass, and other grasses, and pulp of, for the manufacture of paper.
 Fans, common palm-leaf.
 Farina.
 Fashion-plates engraved on steel or on wood, colored or plain.
 Felt, adhesive, for sheathing vessels.
 Fibrin, in all forms.
 Fire-wood.
 Fish, fresh, for immediate consumption.
 Fish for bait.
 Flint, flints, and ground flint-stones.
 Flowers, leaves, plants, roots, barks, and seeds, for medicinal purposes, in a crude state, not otherwise provided for.
 Foliae digitalis.
 Fossils.
 Fruit-plants tropical and semi-tropical, for the purpose of propagation or cultivation.
 Fur-skins of all kinds not dressed in any manner.
 Galanga or galangal.
 Garancine.
 Gentian-root.
 Ginger-root.
 Ginseng-root.
 Glass, broken in pieces, and old glass which cannot be cut for use, and fit only to be remanufactured.
 Goat-skins, raw.
 Goldbeaters' molds and goldbeaters' skins.
 Gold size.
 Grease, for use as soap-stock only, not otherwise provided for.
 Guano, and other animal manures.
 Gums.—Arabic, Jeddo, Senegal, Barbary, East India, Cape Australian, gum benzoin or benjamin, gum copal, sandarac, dammar, gamboge, cowrie, mastic, shellac, tragacanth, olebanum, guiae, myrrh, bdellium, garbanum, and all gums not otherwise provided for.
 Gunny-bags and gunny-cloth, old or refuse, fit only for remanufacture.
 Gut and worm-gut, manufactured or unmanufactured, for whip and other cord.
 Guts, salted.
 Gutta-percha, crude.
 Hair, all horse, cattle, cleaned or uncleansed, drawn or undrawn, but unmanufactured.
 Hair of hogs, curled, for beds and mattresses, and not fit for bristles.
 Hellebore-root.
 Hemlock-bark.
 Hide-cuttings, raw, with or without the hair on, for glue-stock.
 Hide-rope.
 Hides.—Raw or uncured, whether dry, salted, or pickled, and skins,

except sheep-skins with the wool on, Angora-goat skins, raw, without the wool, unmanufactured, asses' skins, raw, unmanufactured.

Hones and whetstones.

Hoofs, horns, and horn-tips.

Horn-strips.

Hop-roots for cultivation.

Hyoscyamus, or henbane-leaf.

Ice.

India rubber, crude, and milk of.

Indian hemp, (crude drug.)

Indigo.

India or Malacea joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

Iodine, crude.

Ipecac.

Iridium.

Iris, orris root.

Isinglass, or fish-glue.

Istle, or Tampico fiber.

Ivory and vegetable ivory, unmanufactured.

Jalap.

Jet, unmanufactured.

Joss-stick, or joss-light.

Juniper and laurel berries.

Junk, old.

Jute-butts.

Kelp.

Kryolite.

Lac, dye, crude, seed, button, stick, and shell.

Lac spirits.

Lac sulphur.

Lava, unmanufactured.

Leather, old scrap.

Leaves, all, not otherwise provided for.

Leeches.

Licorice-root.

Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.

Lithographic stones, not engraved.

Litmus and all lichens, prepared or not prepared.

Loadstones.

Logs, and round unmanufactured timber not otherwise provided for, and ship-timber.

Macaroni and vermicelli.

Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

Magnets.

Manganese, oxide and ore of.

Manna.

Manuscripts.

Marrow, crude.

Marsh-mallows.

Matico-leaf.

Medals, of gold, silver, or copper.

Meerschaum, crude or raw.

Mica and mica waste.

Mineral waters, all, not artificial.

Models of inventions and other improvements in the arts. But no article or articles shall be deemed a model, or improvement, which can be fitted for use.

Moss, Iceland, and other mosses, crude.

Moss, sea-weed, and all other vegetable substances used for beds and mattresses.

Murexide, (a dye.)

Musk and civet, crude, in natural pod.

Mustard-seed, brown and white.

Nitrate of soda, or cubic niter.

Nut-galls.

Nuts, cocoa and Brazil or cream.

Nux vomica.

Oak-bark.

Oakum.

Oil-cake.

Oil, essential, fixed or expressed, viz: Almonds; amber, crude and rectified; ambergris; anise, or anise-seed; anthos, or rosemary; bergamot; cajeput; caraway; cassia; cedar; chamomile; cinnamon; citronella, or lemon-grass; civet; fennel; jasmine, or jessamine; juglantium; juniper; lavender; mace; ottar of roses; poppy; sesame, or sesamum-seed, or bene; thyme, red, or origanum; thyme, white; valerian.

Oil, spermaceti, whale, and other fish, of American fisheries; and all other articles the produce of such fisheries.

Olives, green or prepared.

Orange and lemon peel, not preserved, candied, or otherwise prepared.

Orange buds and flowers.

Orchil, or archil, in the weed or liquid.

Ores of gold and silver.

Orpiment.

Osmium.

Oxidizing-paste.

Palladium.

Palm and cocoa-nut oil.

Palm-leaf unmanufactured.

Palm-nuts and palm-nut kernels.

Paper-stock, crude, of every description, including all grasses, fibers, rags other than wool, waste, shavings, clippings, old paper, rope-ends, waste rope, waste bagging, gunny bags and gunny cloth, old or refuse, to be used in making and fit only to be converted into paper, and unfit for any other manufacture, and cotton-waste, whether for paper-stock or other purposes.

Pearl, mother of.

Pellitory-root.

Persis, or extract of archil, and cudbear.

Personal and household effects, not merchandise, of citizens of the United States dying abroad.

Peruvian bark.

Pewter and britannia metal, old, and fit only to be remanufactured.

Phanglein.

Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paint.

ings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale.

Phosphates, crude or native, for fertilizing purposes.

Plants, trees, shrubs, roots, seed-cane, and seeds imported by the Department of Agriculture, or the United States Botanical Garden.

Plaster of Paris, or sulphate of lime, unground.

Platina unmanufactured.

Platinum vases or retorts for chemical uses, or parts thereof.

Plumbago.

Polishing-stones.

Polypodium.

Potassa, muriate of.

Pulu.

Pumice and pumice-stones.

Quassia-wood.

Quick-grass root.

Quills, prepared or unprepared.

Rags, of cotton, linen, jute, and hemp, and paper-waste, or waste or clippings of any kind fit only for the manufacture of paper, including waste rope and waste bagging.

Railroad-ties, of wood.

Rattans and reeds, unmanufactured.

Regalia and gems, and statues and specimens of sculpture, where specially imported, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States.

Rennets, raw or prepared.

Resins, crude, not otherwise provided for.

Rhubarb.

Root-flour.

Rose-leaves.

Rottenstone.

Saffron and safflower, and extract of.

Saffron-cake.

Sago, sago crude, and sago-flour.

Saint John's beaus.

Salacine.

Salep, or saloup.

Sandal-wood.

Sarsaparilla, crude.

Sassafras bark and root.

Sauerkraut.

Sausage-skins.

Scammony, or resin of scammony.

Sea-weed, not otherwise provided for.

Seeds: cardamom, caraway, coriander, fenugreek, fennel, cummin, and other seeds, not otherwise provided for.

Seeds: anise, anise star, canary, chia, sesamum, sugar-cane, and seeds of forest-trees.

Senna, in leaves.

Shark-skins.

Shells of every description, not manufactured.

Shingle-bolts and stave-bolts, and "heading-bolts" shall be held and construed to be included under the term "stave-bolts."

Shrimps, or other shell-fish.

Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, and silk cocoons and silk waste.

Silk-worm eggs.

Skeletons, and other preparations of anatomy.

Skins, dried, salted, or pickled, ten per centum ad valorem.*

Snails.

Soap-stocks.

Sparterre for making or ornamenting hats.

Specimens of natural history, botany, and mineralogy, when imported for cabinets as objects of taste or science, and not for sale.

Spunk.

Squills, or silla.

Staves-acre, crude.

Storax, or styrax.

Straw, unmanufactured.

Strontia, oxide of, or protoxide of strontium.

Substances expressly used for manure.

Sugar of milk.

Sweepings of silver or gold.

Talc.

Tamarinds.

Tapioca, cassava, or cassada.

Tea.

Tea-plants.

Teasels.

Teeth, unmanufactured.

Terra-alba, aluminous.

Terra japonica.

Tica, crude.

Tin, in pigs, bars, or blocks, and grain-tin.

Tonquin, Tonqua, or Tonka beans.

Tortoise and other shells, unmanufactured.

Tripoli.

Turmeric.

Turtles.

Types, old, and fit only to be remanufactured.

Umbrella-sticks, crude, to wit, all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sun-shade sticks or walking-canes.

Uranium, oxide of.

Venice turpentine.

Verdigris, or subacetate of copper.

Wafers.

Wax, bay or myrtle, Brazilian and Chinese.

Wearing apparel in actual use, and other personal effects, (not merchandise,) professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. But this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale.

Whalebone, unmanufactured.

Woad, weld or pastel.

* Query: Should not the words "ten per centum ad valorem" have been omitted ?
See also provision for "Hides" in free list.

Wood-ashes, and lye of, and beet-root ashes.

Woods, poplar, or other woods for the manufacture of paper.

Woods, namely, cedar, lignum-vitae, lance-wood, ebony, box, granadilla, mahogany, rose-wood, satin-wood, and all cabinet woods, unmanufactured.

Works of art: paintings, statuary, fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of any consul or minister of the United States indorsed upon the written declaration of the artist.

Works of art: paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions or to any State, or to any municipal corporation.

Worm-seed, Levant.

Xylonite, or Xylotile.

Yams.

Yeast cakes.

Zaffer.

SEC. 2506. Whenever the President of the United States shall receive satisfactory evidence that the Imperial Parliament of Great Britain, the Parliament of Canada, and the legislature of Prince Edward's Island have passed laws on their part to give full effect to the provisions of the treaty between the United States and Great Britain signed at the city of Washington on the eighth day of May, eighteen hundred and seventy-one, as contained in articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty, he is hereby authorized to issue his proclamation declaring that he has such evidence, and thereupon, from the date of such proclamation, and so long as the said articles eighteenth to twenty-fifth inclusive, and article thirtieth of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty, all fish-oil and fish of all kinds, (except fish of the inland lakes and of the rivers falling into them, and except fish preserved in oil,) being the produce of the fisheries of the Dominion of Canada or of Prince Edward's Island, shall be admitted into the United States free of duty, and whenever the colony of Newfoundland shall give its consent to the application of the stipulations and provisions of the said articles eighteenth to twenty-fifth of said treaty, inclusive, to that colony, and the legislature thereof and the Imperial Parliament shall pass the necessary laws for that purpose, the above-enumerated articles, being the produce of the fisheries of the colony of Newfoundland, shall be admitted into the United States free of duty, from and after the date of a proclamation by the President of the United States, declaring that he has satisfactory evidence that the said colony of Newfoundland has consented, in a due and proper manner, to have the provisions of the said articles eighteenth to twenty-fifth, inclusive, of the said treaty extended to it, and to allow the United States the full benefits of all the stipulations therein contained, and shall be so admitted free of duty, so long as the said articles eighteenth to twenty-fifth, inclusive, and article thirtieth, of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty; but the provisions of this section shall not apply to any articles of merchandise mentioned therein which were held in bond by the customs officers of the United States on the first day of July, eighteen hundred and seventy-three.

SEC. 2507. Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any

person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe.

SEC. 2508. The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

SEC. 2509. The produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

SEC. 2510. Machinery for the manufacture of beet-sugar, and imported for that purpose solely, shall be exempted from duty.

SEC. 2511. Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

SEC. 2512. All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States or any State for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as are now imposed by law upon any and all of such articles as shall not be re-exported within six months after such importation.

SEC. 2513. All lumber, timber, hemp, manila, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and finished after the sixth day of June, eighteen hundred and seventy-two, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and, upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed.

SEC. 2514. All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn

from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 2515. That no duty shall be levied or collected on the importation of peltries brought into the Territories of the United States, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary-line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid.

SEC. 2516. There shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and on all articles manufactured in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.



